



General Assembly

February Session, 2008

***Raised Bill No. 535***

LCO No. 2617

\* \_\_\_\_SB00535PD\_\_\_\_031008\_\_\_\_\*

Referred to Committee on Planning and Development

Introduced by:  
(PD)

***AN ACT CONCERNING PROPERTY TAX RELIEF FOR OWNERS OF  
RESIDENTIAL REAL PROPERTY ABUTTING REAL PROPERTY ON  
WHICH ABOVE GROUND ELECTRIC TRANSMISSION LINES ARE  
LOCATED.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1       Section 1. (NEW) (*Effective from passage*) Any municipality in which  
2       property valuation on the grand list increased because of erection of  
3       above ground electric transmission lines with a capacity of more than  
4       three hundred forty-five kilovolts shall refund ten per cent of property  
5       tax revenue attributable to the increase to the owners of residential real  
6       property abutting real property on which above ground electric  
7       transmission lines are located. Each refund shall be the same amount  
8       and shall be in the form of a single payment to eligible property  
9       owners. The assessor shall determine the amount of the refund, except  
10      that no payment shall be more than five hundred dollars. Refunds  
11      shall be mailed on or before October first, annually.

12      Sec. 2. Section 12-113 of the general statutes is repealed and the  
13      following is substituted in lieu thereof (*Effective October 1, 2008*):

14      (a) The board of assessment appeals may reduce the assessment of

15 any person as reflected on the grand list by reducing the valuation,  
 16 number, quantity or amount of any item of estate therein, or by  
 17 deleting any item which ought not to be retained in it, provided any  
 18 such reduction or deletion shall be recorded in the minutes of the  
 19 meeting of said board. The board of assessment appeals shall not  
 20 reduce the valuation or assessment of property on the grand list  
 21 belonging to any person who does not appear at a hearing before the  
 22 board of assessment appeals, either in person or by such person's  
 23 attorney or agent, and offer or consent to be sworn before it and  
 24 answer all questions touching such person's taxable property situated  
 25 in the town.

26 (b) Any property owner who believes that the value of real property  
 27 has been reduced because of an above ground electric transmission  
 28 line with a capacity of more than three hundred forty-five kilovolts  
 29 may request the board of assessment appeals to reduce the assessment  
 30 of such real property. The property owner may submit any  
 31 information such property owner deems necessary as evidence of such  
 32 decrease, including an independent appraisal.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>October 1, 2008</i>	12-113

***PD***      *Joint Favorable*